

EXHIBIT B

McDERMOTT WILL & EMERY LLP
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Counsel for The Timken Corporation

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11
	:
DELPHI CORPORATION, <u>et al.</u>,	: Case No. 05-44481 (RDD)
	:
Debtors.	: (Jointly Administered)
	:
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**NOTICE OF APPEARANCE AND
DEMAND FOR SERVICE OF PLEADINGS**

PLEASE TAKE NOTICE that, by this notice of appearance (“Notice of Appearance”), the firm listed below hereby appears in the above-captioned jointly administered cases under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”) as counsel for The Timken Corporation (“Timken”), pursuant to Rules 2002, 9007, and 9010 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and sections 342 and 1109(b) of the Bankruptcy Code, and hereby requests that all notices given or required to be served in the above-captioned cases, whether written or oral, and all papers served in these cases be given to or served upon:

McDERMOTT WILL & EMERY LLP
Counsel for The Timken Corporation
Attention: James M. Sullivan (JS-2189)
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and

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The Timpken Corporation BIC - 08
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P.O. Box 6927
Canton, OH 44706-0927

PLEASE TAKE FURTHER NOTICE that, pursuant to section 1109(b) of the Bankruptcy Code, this request includes not only the notices and papers referred to in the Bankruptcy Rules specified above, but also includes, without limitation, all orders, notices, applications, motions, petitions, pleadings, requests, complaints, demands, whether formal or informal, whether written or oral, and whether transmitted or conveyed by mail, courier service, hand delivery, telephone, electronic or computer means, facsimile transmission, telegraph, telex, or otherwise that (1) affect the above captioned debtors (the "Debtors"), any property of the Debtors, or any property in which the Debtors hold an interest; and/or (2) affect or seek to affect in any way any rights or interest of any party in interest in these proceedings.

PLEASE TAKE FURTHER NOTICE that neither this Notice of Appearance nor any subsequent appearance, pleading, claim, or suit is intended to waive (i) Timken's right to have final orders in non-core matters entered only after *de novo* review by the United States District Court; (ii) Timken's right to trial by jury in any proceeding so triable herein or in any other case, controversy, or proceeding related hereto; (iii) Timken's right to have the reference withdrawn by the District Court in any matter subject to mandatory or discretionary withdrawal; or (iv) any other rights, claims, actions, defenses, setoffs, or recoupments to which Timken is or may be entitled under agreements, at law, or in equity, all of which rights, claims, actions, defenses, setoffs, and recoupments Timken expressly reserves.

Dated: New York, New York
November 2, 2005

Respectfully submitted,

McDERMOTT WILL & EMERY LLP

By: /s/ James M. Sullivan

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Counsel for The Timken Corporation

Served Upon:

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